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St. George HANOVER-SQUARE,

*With Regard to the LAND-TAX.*



Y Virtue of an Act passed in the Sixth Year of the Reign of His late Majesty, the said Parish of *St. George Hanover-Square* was divided from the Parish of *St. Martin in the Fields*, and from *Easter-Day*, which was on the Twenty Eighth Day of *March, 1725*, became a distinct Parish, to all Intents and Purposes; and hath been separated in all Rates, Levies, and Duties whatsoever, excepting that the Commissioners for the Land-Tax have thought fit to keep them still United in the said Land-Tax, and have hitherto re-

fused to lay any distinct Sum upon the said new-erected Parish, though the Inhabitants of the said Parish conceive that by Law they have had a Right to have their Charge ascertained in the same manner as Ancient Parishes have.

THE Clause which relates to the Charging Parishes, and which is repeated in every Land-Tax Act, is as follows:

"THE said Commissioners shall take care that Warrants be issued forth and directed to Two at least of the most able and sufficient Inhabitants of each Parish, Township, or Place, within their respective Divisions, thereby appointing and requiring them to be Assessors of all and every the Rates and Sums of Money by this Act imposed; which said Assessors are hereby strictly enjoined and required, with all Care and Diligence, to Assess the full Sum given them in Charge respectively, upon all ready Money, &c. And by an equal Pound-Rate upon all Manors, Lands, &c. within the Limits, Circuits, and Bounds of the respective Parishes or Places for which they shall be appointed Assessors as aforesaid."

*Vide Land-Tax Act, An. 1727, p. 180.*

THE Words *Township*, or *Place*, in the said Clause, are meant to take in inferior Divisions, less than Parishes, where any such have been accustomed to have distinct Sums and distinct Assessors appointed for them (of which there are many Instances.) But the Intention of the Clause plainly is to have no Division so large as that of a *Parish* without particular Assessors appointed for it, and a particular Sum given them in Charge, the Full of which Sum they are required to Assess with all Care and Diligence.

UPON

UPON this Point, the Inhabitants of the said Parish of *St. George Hanover-Square* thought it proper to take the Opinion of His Majesty's Attorney-General, which very clearly and fully declares it to have been the Right of the said Parish, ever since they were separated, to have had a distinct Proportion allotted to them.

NOR can there be a clearer Proof of the Universal Sense of Mankind upon the said Clause than the General Practice upon it, and the Manner in which it hath been executed throughout the whole Kingdom; for the Words have been the same ever since the Method first began of taxing by certain Sums imposed upon each County, &c. and the Commissioners in all Places have so unanimously agreed in understanding them in the same Sense, that upon the first Division of the Tax no Parish then in being was left without a Quota, or Proportion allotted to it: and no Reason can be given why the same Words which produced that Universal Effect before, should not still operate in the same manner, and equally oblige the Commissioners every Year to lay a distinct Quota upon every Parish which they find then subsisting within the respective Districts in which they act; for it is to be observed, that although in the larger Divisions of Hundreds, Laths, Wapentakes, &c. the Commissioners are obliged to charge them in Proportion to the Sums which were assessed upon them respectively in the Year 1692, and although in subdividing the said Charge afterwards upon Parishes, it hath been looked upon as a proper and reasonable Thing, for the most part, to have Regard to the Proportions raised within each Parish also in the said Year 1692; yet the Commissioners are not tied down or required to observe the said Rule of 1692, in the Charge upon Parishes, but only to cause the said Proportions so charged, upon each Hundred, &c. to be equally assessed and taxed within the same, That is, by dividing the General Sum charged upon each Hundred into particular Quotas upon each Parish, with Justice and Equality according to the best of their Judgments and Discretions. Which is an Answer to the Pretence which hath sometimes been alledged, that the Parish now in Question cannot receive a distinct Proportion at this time, because it was not a separate Parish, nor had any such distinct Sum assessed within it, in the Year 1692. There is another Clause in all the Acts for the Land Tax, which is also urg'd as a Justification to the Commissioners, for not charging the Parish of *St. George Hanover-Square* separately from that of *St. Martin in the Fields*, and it is This,

*Land-Tax Act*  
*Anno 1727,*  
*p. 179.*

“ PROVIDED always that for avoiding all Obstructions and Delays in  
“ assessing and collecting the Sums, by this Act to be rated and assessed upon  
“ any Manors, Lands, Tenements, Rents, Tythes, or other Hereditaments,  
“ all Places, Constablewicks, Divisions, and Allotments, which have been  
“ used to be taxed and assessed, shall pay, and be assessed in such County,  
“ Hundred, Rape, Wapentake, Constableship, Division, Place and Allot-  
“ ment, as the same have been heretofore usually assessed in, and not else-  
“ where.

*Land-Tax Act*  
*Anno 1727,*  
*p. 192.*

THE Meaning of which Clause is easily understood, by considering the Nature of the Tax imposed: which being laid by certain determinate Sums upon each County, City, &c. according to the Proportion of what was actually raised within each of them in a certain preceding Year; it would be great Injustice if each Place should not continue to have the Benefit of the same Estates to contribute to their Charge, which help'd to raise their Sum so high in that Year, from which their Charge was taken: and the Words, *and not elsewhere*, show plainly, that the Provision was intended to preserve the Aid of all Estates to such Places as had the Aid of them heretofore, and to hinder it from being transferred to other Places, which heretofore had it not.

BUT this Consideration has nothing to do in the Case laid before the House by the Parish of *St. George Hanover-Square*: For if the Relief they desire were granted to them, all Particular Estates would be assessed in the same Place as heretofore, that is in the two Out-wards of *St. Martin in the Fields*, under a New Denomination only of a distinct Parish, and the Sums raised within the same



same would not be transferred to any other Place, but would still remain contributory to the Gross Sum heretofore assess'd within the Parish of *St. Martin*. The new Parish would go off no otherwise than with their Burthen; and they desire no less a Share of the Burthen, than what may ease the Old Parish full as much as ever they contributed towards it, before they were separated from it.

BUT the Inconveniences are very great to the New Parish under their Present Condition. They have not the Common Benefit of other Subjects, to know the utmost of their Charge, but lye exposed to unlimited Sums Yearly, at the Discretion of the Commissioners dwelling in and acting for another Parish, who pay the less Themselves, by how much more they lay upon the New. The Management of the whole Affair is taken into the Hands of the Commissioners of the Old Parish, being by much the more Numerous; so that the Commissioners, who are Inhabitants of the New Parish, are kept in the dark, they cannot prevail with their own Assessors or Collectors so much as to produce their Books to them, so as that they may judge whether the Assessments are laid with Justice and Equality, even amongst the Inhabitants of their own Parish, though they must be supposed to be the best Judges in that Case: Whereas the Other, who take the Judgment upon Themselves, are less acquainted with the Place, and consequently less qualify'd to determine upon the Equality or Inequality of the Assessments.

ARGUMENTS have been used against dividing the two Parishes in this respect of the Tax, from the New Buildings and Improvements going on in the Parish of *St. George Hanover Square*: Which indeed is a Reason to the Inhabitants of *St. Martin's*, to make them wish to keep the New Parish under their Direction, but not to give them any Right to it: They parted with all Claim to That, from the time they consented to the Separation: Since when each Parish is entituled to its own Advantages, and subjected to its own Disadvantages, as either shall happen, and *St. Martin's* ought no more to share either in the One or the Other with the New Parish, than any other Parish ought to do. Nor was the Separation of the two Parishes made without a Consideration paid on the Part of the New to the Old: For the Inhabitants of *St. George Hanover Square* consented to the Act for rebuilding the Parish Church of *St. Martin's in the Fields*, and submitted to a very heavy Tax upon Themselves for that Purpose, upon no other Condition, than that by a Clause in the same Act they should for ever afterwards be made a Parish, separate from the Other, to all Intents and Purposes whatsoever.

THE Inhabitants of *St. George Hanover Square* have used all reasonable Means to obtain Justice in this Matter: They have apply'd to the Inhabitants of *St. Martin's* to try to settle a proper Quota with them in an Amicable Manner, but all such Offers have been refus'd: They have demanded it as a Right at the General Meeting of Commissioners, to be brought under a certain Quota, or limited Sum, like other Parishes, but their Demand has been rejected: So that they find themselves obliged to appeal for Justice to the House of Commons: And they hope there will be no Difficulty to fix upon a Rule of Justice in the Case; for it may be known what Sum was levied upon the said New Parish in the last Year, when they continued united with, and made Part of the Parish of *St. Martin's*; and they humbly conceive, there can be no Injury done to the old Parish, if the Payments of that Year be made to Govern the Proportion that shall be now born by the New Parish.

